



Federal Communications Commission
Washington, D.C. 20554

January 9, 2015

Pastor James Garland Smith
c/o Mr. Vince Anderson
Word of Life Full Gospel Baptist Church
P.O. Box 8482
Monroe, LA 71211

Re: Case Identifier: CGB-CC-1350
CG Docket No. 06-181
Petition for Closed Captioning Exemption
Request for Supplemental Information

Dear Pastor Smith and Mr. Anderson:

This letter concerns your Petition for exemption from the Federal Communications Commission's (FCC's) closed captioning requirements. After reviewing your Petition, the Consumer and Governmental Affairs Bureau (Bureau) has determined that additional information, as set forth below, is required to enable us to determine whether the programming that is the subject of your Petition should be exempted from the FCC's closed captioning requirements because captioning such programming would be economically burdensome to your organization.

Specifically, your Petition included information about the cost of captioning, the impact of captioning on your operation, and your overall type of operations. We conclude, however, that because your Petition is missing required information, we cannot take further action on it.

If you wish for your Petition to receive further consideration for a closed captioning exemption, you must supplement your Petition by providing us with the information described below **by February 9, 2015**, which is 30 days from the date of this letter:

- Your financial resources.

- Provide information about all income and all expenses for your organization, as follows:
 - Provide a statement of all income (cash receipts) and all expenses for each of the two most recent completed calendar or fiscal years. Cash receipts include money received from all sources for your entire organization, not just the video program(s). Cash expenses include money paid for purchases, expenses, and settlement of obligations throughout the year for your entire organization, not just the video program(s). List, describe, and provide the dollar amount for each type of cash receipt (such as sales, donations, grants, earnings, revenues, dividends, or interest) and for each type of cash expense (such as wages, fees, supplies, rent, mortgage interest, depreciation, or taxes) for the two most recent completed calendar or fiscal years. Cash receipts and cash expenses must each be subtotaled. You must provide a total net dollar amount (sometimes called a surplus or deficit, or profit or loss) for all cash receipts and all cash expenses for each year. Note: In order to meet the requirement of this paragraph, you must provide this information in a stand-alone statement that explicitly lists this

information. The submission of documents (such as tax returns, bank statements, or invoices) that may contain some of this information, but which does not explicitly list this information will not satisfy this requirement.

You have not satisfied this requirement. While your petition and your recent supplement list obligations for each month of 2012 and 2013, you must describe the dollar amount for each type of revenue (such as donations, sales, interest, etc.). In addition, you do not provide a statement of total income for each year. Please state each type of source of your income, and provide a total for each of your 2012 and 2013 income. Further, you do not provide a statement of your total net dollar amount (sometimes called a surplus or deficit, or a profit or loss) for 2012 and 2013. You must provide a statement of your net dollar amount for each of the years 2012 and 2013.

- Provide audited financial statements or an accountant's review or compilation of financial statements for the two most recent completed calendar or fiscal years. If such statements have not been prepared by or for you or your organization, provide complete federal income tax returns or tax-exempt information returns, including all schedules and attachments, for your organization for the two most recent completed calendar or fiscal years, if such returns were filed. If your organization is a sole proprietorship, provide complete personal federal tax returns, including all schedules and attachments, for the two most recent completed calendar or fiscal years for the sole proprietor. If your organization is a Subchapter S corporation, limited liability company (LLC), professional corporation (PC), or partnership, in addition to the organization's tax returns, provide the complete personal federal tax returns, including all schedules and attachments, for the two most recent completed calendar or fiscal years for the shareholders or partners. Redact (black out) sensitive information, such as account numbers and social security numbers, before submitting personal tax returns or other documentation. If none of these documents have been prepared by or for you or your organization, you must provide a written statement to that effect.

You have not satisfied this requirement. You state that no yearly audited financial statements are required. If you have no financial statements, accountant review, or tax returns, please state that you have no such documents.

- Provide information about the current assets and current liabilities of your overall organization, as follows:
 - Provide a statement of all current assets and current liabilities of the overall organization as of the last day of the two most recent completed calendar or fiscal years. Current assets and current liabilities must each be totaled. List, describe, and provide the dollar amount for each type of current asset and current liability so listed. This requirement may be satisfied by providing complete balance sheets that identify current assets and current liabilities as of the last days of the two most recent completed calendar or fiscal years. Balance sheets that do not identify current assets and current liabilities do not satisfy this requirement. If you have no current liabilities, provide a statement to that effect.

You have not satisfied this requirement. You must provide two lists of your current assets and liabilities: one as of December 31, 2012 and one as of December 31, 2013. Current

assets include cash, checking account balances, and other assets that can be converted into cash within the following year. They do not include furniture, office equipment, real estate or other assets that cannot be easily converted into cash. Additionally, you provided a statement of current liabilities on page 7 of your materials submitted on January 5, 2015, but the statement did not indicate the year and needs to do so, and this information is needed for the two most recent completed calendar or fiscal years.

- Current assets are any asset (or resource) as of the last day of the calendar or fiscal year that can be converted into cash within the following year.
 - Examples of current assets for an individual or sole proprietor: cash; checking accounts; savings accounts; investment accounts including money market accounts; certificates of deposit and bonds that will mature within one year; stocks; and trust/endowment account amounts available for that year.
 - Examples of current assets for a corporation: cash; accounts receivable; inventory; marketable securities; and prepaid expenses.
- Current liabilities are obligations (or debts) as of the last day of the calendar or fiscal year that must be paid within the following year.
 - Examples of current liabilities for an individual or sole proprietor: any loans (principal and interest) and mortgage payments (principal, interest, taxes, and insurance) due to be paid within one year; the balance of any credit cards as of the last day of the year; and unpaid bills as of the last day of the year (utility bills, and medical bills).
 - Examples of current liabilities for a corporation: accounts payable; accrued liabilities; notes payable; current portion of long-term debt; and taxes payable.
- Additional sponsorships. Verify that you have sought additional sponsorships (other than from your program distributor) or other sources of revenue specifically for the provision of closed captioning on your programming. State your efforts to obtain such revenue, and whether these requests were accepted or rejected. If rejected, state whether you do not otherwise have the means to provide captioning. If accepted, describe the assistance that each sponsor has offered to provide. If your organization is precluded from seeking outside assistance or you cannot solicit and/or accept such sponsorships, provide the reason why you are unable to do so.

You have not satisfied this requirement. You have stated that there are no sponsors willing to underwrite the cost of captioning your program, but you have not stated your efforts to seek additional sponsorship specifically for the provision of closed captioning on your program.

- Affidavit or declaration. Your new submission must contain a detailed, full showing, supported by a signed and sworn affidavit or signed declaration made under penalty of perjury attesting to the truthfulness and accuracy of the information and representations contained in your submission. An affidavit is a written statement made under oath, before an official who is authorized to administer oaths, such as a notary public or county clerk. A declaration is a written statement made under penalty of perjury, such as "I declare under penalty of perjury that the information contained in this submission is true and correct." (See 47 C.F.R. § 1.16.) The affidavit or declaration must be dated.

Your supplemental materials must be accompanied by a declaration or affidavit.

You may also provide other information that you deem relevant to our determination of your exemption request pertaining to the impact that captioning will have on your program or programming activities and any available alternatives that might constitute a reasonable substitute for the closed captioning requirements including, but not limited to, text or graphic display of the content of the audio portion of the programming.

Because of the public nature of FCC proceedings, your submission, as well as any supporting financial or other information provided, will be available for inspection by the general public. If your submission contains some specific information that you would like not to be made routinely available for public inspection, you may request its "confidential treatment", pursuant to FCC rules. (See 47 C.F.R. § 0.459.) If you seek such treatment, you must identify the *specific* information which you would not like to be made available to the general public and provide the basis for your request, for example, that the information is proprietary financial information, contains a trade secret, or is legally privileged. Also describe how disclosing the information to the general public may cause you substantial competitive harm. You must also submit a second version of your submission with the confidential information redacted (removed or blacked out). This second version must be submitted along with your request for confidential treatment. The redacted version (*i.e.*, the version that does not contain the confidential information) will be disclosed publicly. If your request for confidential treatment is granted, the "public version" of your submission must still contain sufficient documentation to support your claim that closed captioning would be economically burdensome. This documentation is needed so that members of the public have notice of the basis for your exemption request and can comment on its merits.

If the Bureau determines that your Petition, as supplemented by your response to this letter, provides sufficient information upon which to make a determination of whether or not to grant a closed captioning exemption, we will place your Petition on public notice under Docket No. 06-181 at <http://fjallfoss.fcc.gov/ecfs>. Members of the public will then have 30 days to file comments on and/or oppositions to your Petition, including the supplemental information you have provided in response to this letter, after which you will have 20 days to respond. At the end of this timeframe, the Bureau will review your Petition, along with any comments and responses received, to determine whether you have demonstrated that providing closed captions would be economically burdensome. If Bureau denies your Petition, you will have 90 days from the date of your notification of the denial to begin captioning.

If you do not supplement your Petition with all of the updated information and documentation requested in this letter within 30 days of the date of this letter, we will conclude that you have failed to support your exemption request with adequate explanation and evidence, and will dismiss your Petition. In the event of such dismissal, your organization will be required to begin providing closed captioning for your program(s) within 90 days of the date of our notification to you that your Petition has been dismissed.

If you have questions pertaining to this letter or the information and materials requested herein, please contact the FCC's Disability Rights Office at captioningexemption@fcc.gov.



E. Elaine Gardner
Attorney, Disability Rights Office
Consumer and Governmental Affairs Bureau

Instructions for Filing a Supplement to a Closed Captioning Exemption Petition

You must send the FCC your supplemental information by e-mail to captioningexemption@fcc.gov. Petitions and supplemental materials may not be filed directly on the FCC's Electronic Comment Filing System (ECFS) or by U.S. mail. At this time, the FCC's e-mail system does not accept attachments in the form of .ZIP files or file sizes larger than 13.3 megabytes. If a petitioner has concerns that its file size will exceed this limitation, please contact captioningexemption@fcc.gov. Because the FCC will upload petitions and any supporting information and documentation to ECFS, petitioners must follow the ECFS document format guidelines (<http://apps.fcc.gov/ecfs/userManual/upload/documents.jsp>) when sending petitions, supporting information, and documentation via e-mail. For more information about this electronic filing procedure, visit <http://www.fcc.gov/encyclopedia/economically-burdensome-exemption-closed-captioning-requirements>.

You must include your case identifier number, which is located at the top of this letter, and CG Docket Number 06-181 in all correspondence with the FCC regarding your petition.